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**Via ECF and Hand Delivery**

Hon. Lewis A. Kaplan  
United States District Judge  
Daniel Patrick Moynihan U.S. Courthouse  
500 Pearl Street  
New York, NY 10007

**Re: *In Re Customs and Tax Administration of the Kingdom of Denmark (Skatteforvaltningen) Tax Refund Litigation*, 18-MD-2865 (LAK)**

Dear Judge Kaplan,

We write to inform the Court that our firm filed answers today on behalf of defendants: Joseph Herman, David Zelman, Edwin Miller, Ronald Altbach, Perry Lerner, Robin Jones, Ballast Ventures LLC Roth 401(K) Plan, Bareroot Capital Investments LLC Roth 401(K) Plan, Albedo Management LLC Roth 401(K) Plan, Dicot Technologies LLC Roth 401(K) Plan, Fairlie Investments LLC Roth 401(K) Plan, First Ascent Worldwide LLC Roth 401(K) Plan, Battu Holdings LLC Roth 401(K) Plan, Cantata Industries LLC Roth 401(K) Plan, Crucible Ventures LLC Roth 401(K) Plan, Monomer Industries LLC Roth 401(K) Plan, Limelight Global Productions LLC Roth 401(K) Plan, Loggerhead Services LLC Roth 401(K) Plan, PAB Facilities Global LLC Roth 401(K) Plan, Plumrose Industries LLC Roth 401(K) Plan, Pinax Holdings LLC Roth 401(K) Plan, Roadcraft Technologies, LLC Roth 401(K) Plan, Sternway Logistics LLC Roth 401(K) Plan, Trailing Edge Productions LLC Roth 401(K) Plan, True Wind Investments LLC Roth 401(K) Plan, Eclouge Industry LLC Roth 401(K) Plan, Vanderlee Technologies Pension Plan, Vanderlee Technologies Pension Plan Trust, Cedar Hill Capital Investments LLC Roth 401(K) Plan, Green Scale Management LLC Roth 401(K) Plan, Fulcrum Productions LLC Roth 401(K) Plan, Keystone Technologies LLC Roth 401(K) Plan and Tumba Systems LLC Roth 401(K) Plan in the respective dockets for each of the relevant actions (the “Answers”).

The Answers, which are attached as exhibits, are set forth below:

1. Answer to the Amended Complaint by Ronald Altbach and Crucible Ventures LLC Roth 401(K) Plan, *Skatteforvaltningen v. Crucible Ventures LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01800;

2. Answer to the Amended Complaint by Ronald Altbach and Limelight Global Productions LLC Roth 401(K) Plan, *Skatteforvaltningen v Limelight Global Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01803;
3. Answer to the Amended Complaint by Ronald Altbach and Plumrose Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Plumrose Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01809;
4. Answer to the Amended Complaint by Ronald Altbach and Roadcraft Technologies LLC Roth 401(K) Plan, *Skatteforvaltningen v. Roadcraft Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01812;
5. Answer to the Amended Complaint by Ronald Altbach and True Wind Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. True Wind Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01818;
6. Answer to the Amended Complaint by Joseph Herman and Albedo Management LLC Roth 401(K) Plan, *Skatteforvaltningen v. Albedo Management LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01785;
7. Answer to the Amended Complaint by Joseph Herman and Ballast Ventures LLC Roth 401(K) Plan, *Skatteforvaltningen v. Ballast Ventures LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01781;
8. Answer to the Amended Complaint by Joseph Herman and Fairlie Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. Fairlie Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01791;
9. Answer to the Amended Complaint by Robin Jones and Monomer Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Monomer Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01801;
10. Answer to the Amended Complaint by Robin Jones and Pinax Holdings LLC Roth 401(K) Plan, *Skatteforvaltningen v. Pinax Holdings LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01810;
11. Answer to the Amended Complaint by Robin Jones and Sternway Logistics LLC Roth 401(K) Plan, *Skatteforvaltningen v. Sternway Logistics LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01813;
12. Answer to the Amended Complaint by Perry Lerner and Eclouge Industry LLC Roth 401(K) Plan, *Skatteforvaltningen v. Eclouge Industry LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01870;

13. Answer to the Amended Complaint by Perry Lerner and First Ascent Worldwide LLC Roth 401(K) Plan, *Skatteforvaltningen v. First Ascent Worldwide LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01792;
14. Answer to the Amended Complaint by Perry Lerner and Loggerhead Services LLC Roth 401(K) Plan, *Skatteforvaltningen v. Loggerhead Services LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01806;
15. Answer to the Amended Complaint by Perry Lerner and PAB Facilities Global LLC Roth 401(K) Plan, *Skatteforvaltningen v. PAB Facilities Global LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01808;
16. Answer to the Amended Complaint by Perry Lerner and Trailing Edge Productions LLC Roth 401(K) Plan, *Skatteforvaltningen v. Trailing Edge Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01815;
17. Answer to the Amended Complaint by Edwin Miller and Cedar Hill Capital Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. Cedar Hill Capital Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01922;
18. Answer to the Amended Complaint by Edwin Miller and Fulcrum Productions LLC Roth 401(K) Plan, *Skatteforvaltningen v. Fulcrum Productions LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01928;
19. Answer to the Amended Complaint by Edwin Miller and Green Scale Management LLC Roth 401(K) Plan, *Skatteforvaltningen v. Green Scale Management LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01926;
20. Answer to the Amended Complaint by Edwin Miller and Keystone Technologies LLC Roth 401(K) Plan, *Skatteforvaltningen v. Keystone Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01929;
21. Answer to the Amended Complaint by Edwin Miller and Tumba Systems LLC Roth 401(K) Plan, *Skatteforvaltningen v. Tumba Systems LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01931;
22. Answer to the Amended Complaint by David Zelman and Bareroot Capital Investments LLC Roth 401(K) Plan, *Skatteforvaltningen v. Bareroot Capital Investments LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01783;
23. Answer to the Amended Complaint by David Zelman and Battu Holdings LLC Roth 401(K) Plan, *Skatteforvaltningen v. Battu Holdings LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01794;

24. Answer to the Amended Complaint by David Zelman and Cantata Industries LLC Roth 401(K) Plan, *Skatteforvaltningen v. Cantata Industries LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01798;
25. Answer to the Amended Complaint by David Zelman and Dicot Technologies LLC Roth 401(K) Plan, *Skatteforvaltningen v. Dicot Technologies LLC Roth 401(K) Plan et al.*, Docket No. 19-cv-01788;
26. Answer to the Amended Complaint by David Zelman, Vanderlee Technologies Pension Plan Trust, and Vanderlee Technologies Pension Plan, *Skatteforvaltningen v. Vanderlee Technologies Pension Plan et al.*, Docket No. 19-cv-01918;

Courtesy copies of this letter and each of the Answers enumerated above will also be delivered to Chambers.

Respectfully Submitted,

/s/Michelle Rice

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*Fairlie Investments LLC Roth 401(K) Plan,*

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*Battu Holdings LLC Roth 401(K) Plan,*

*Cantata Industries LLC Roth 401(K) Plan,*

*Crucible Ventures LLC Roth 401(K) Plan,*

*Monomer Industries LLC Roth 401(K) Plan,*

*Limelight Global Productions LLC Roth 401(K) Plan,*

*Loggerhead Services LLC Roth 401(K) Plan,*

*PAB Facilities Global LLC Roth 401(K) Plan,*

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Eclouge Industry LLC Roth 401(K) Plan,  
Vanderlee Technologies Pension Plan,  
Vanderlee Technologies Pension Plan Trust,  
Cedar Hill Capital Investments LLC Roth 401(K) Plan,  
Green Scale Management LLC Roth 401(K) Plan,  
Fulcrum Productions LLC Roth 401(K) Plan,  
Keystone Technologies LLC Roth 401(K) Plan,  
Tumba Systems LLC Roth 401(K) Plan*